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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

Delphi Corporation, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**SUPPLEMENTAL RESPONSE OF AT&T AND ITS RELATED ENTITIES TO DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS, (B) UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION**

AT&T Corp., AT&T Global Services f/k/a SBC Global, SBC Advanced Solutions, SBC Long Distance, SBC Yellow Pages, SBC Advanced Solutions, Inc., and SBC Datacomm, (collectively the "AT&T Entities"), by and through their undersigned counsel, hereby submit this supplemental response (the "Response") to the Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. §502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate or

Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (the "21<sup>st</sup> Omnibus Claims Objection"). In support of the Response, the AT&T Entities respectfully represent as follows:

### **BACKGROUND**

1. On October 8 and 14, 2005 (the "Petition Dates"), the Debtors<sup>1</sup> filed their voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108.

2. Prior to the Petition Dates, the AT&T Entities provided certain telecommunications services and related services to the Debtors.

3. The AT&T Entities filed various proofs of claim against the Debtors' estates.<sup>2</sup>

4. On September 21, 2007, the Debtors filed the 21<sup>st</sup> Omnibus Claims Objection pursuant to which the Debtors' objected to sixteen (16) of the AT&T Entities' proofs of claim on one or more of the following grounds: (i) insufficiently documented; (ii) claims not reflected on Debtors' books and records; (iii) untimely claims; and (iv) claims subject to modification.

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<sup>1</sup> Any capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.

<sup>2</sup> The proofs of claim filed by the AT&T Entities and listed in the Response may have been further amended by the AT&T Entities (the "Amended Claims"). The AT&T Entities reserve their rights with respect to the Amended Claims (including the right to further amend those claims) and reserve the right to further amend other claims filed by the AT&T Entities in these cases.

A. Alleged Insufficiently Documented Claims

5. On November 28, 2005, SBC Advanced Solutions, Inc. filed proof of claim numbered 912 asserting a non-priority unsecured claim in the amount of \$3,841.74 (“Claim 912”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 912 on the basis that such claim was insufficiently documented.

6. On February 21, 2003, SBC Global filed proof of claim numbered 2103 asserting a non-priority unsecured claim in the amount of \$691,047.51 (“Claim 2103”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 2103 on the basis that such claim was insufficiently documented. Claim 2103 was recently amended to the amount of \$574,354.91.

7. On January 18, 2006, SBC Global filed proof of claim numbered 1578 asserting a non-priority unsecured claim in the amount of \$373,508.42 (“Claim 1578”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 1578 on the basis that such claim was insufficiently documented. Claim 1578 was recently amended to the amount of \$373,099.88.

8. On January 18, 2006, SBC Long Distance, Inc. filed proof of claim numbered 1579 asserting a non-priority unsecured claim in the amount of \$1,000.00 (“Claim 1579”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 1579 on the basis that such claim was insufficiently documented.

B. Allegations that Proofs of Claim Amounts are not Reflected on the Debtors’ Books and Records

9. On January 18, 2006, SBC Global filed proof of claim numbered 1583

asserting a non-priority unsecured claim in the amount of \$21.91 (“Claim 1583”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 1583 on the basis that the claim amount is not reflected in their books and records.

10. On November 16, 2005, SBC Yellow Pages filed proof of claim numbered 563 asserting a non-priority unsecured claim in the amount of \$103.31 (“Claim 563”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 563 on the basis that the claim amount is not reflected in their books and records.

C. Alleged Untimely Proofs of Claim

11. On August 8, 2007, AT&T Global Services f/k/a SBC Global filed an amended proof of claim numbered 16636 [amending Claim 2103] asserting a non-priority unsecured claim in the amount of \$751,745.35 (“Claim 16636”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 16636 as being untimely filed.

12. On August 8, 2007, AT&T Global Services f/k/a SBC Global filed an amended proof of claim numbered 16637 [amending Claim 1578] asserting a non-priority unsecured claim in the amount of \$647,310.88 (“Claim 16637”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to disallow and expunge Claim 16637 as being untimely filed.

D. Proofs of Claim the Debtors Seek to Modify/Reduce

13. On June 7, 2006, AT&T Corp. filed proof of claim numbered 7506 asserting a non-priority unsecured claim in the amount of \$4,424,985.53 (“Claim 7506”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 7506 from a claim against Delphi Corp. to one asserted against Delphi Automotive Systems, LLC. In addition, the Debtors seek to reduce Claim 7506 from \$4,424,985.53 to \$4,047,181.35. AT&T Corp. anticipates

amending the amount of Claim 7506 to \$4,068,265.05.

14. On December 13, 2005, SBC Advanced Solutions filed proof of claim numbered 1126 asserting a non-priority unsecured claim in the amount of \$3,236,025.11 (“Claim 1126”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 1126 from a claim against Delphi Corp. to one asserted against Delphi Automotive Systems, LLC. In addition, the Debtors seek to reduce Claim 1126 from \$3,236,025.11 to \$2,987,478.61. Claim 1126 was recently amended to the amount of \$3,225,533.67.

15. On December 13, 2005, SBC Datacomm filed proof of claim numbered 1125 asserting a non-priority unsecured claim in the amount of \$7,661.10 (“Claim 1125”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 1125 from a claim against Delphi Corp. to one asserted against Delphi Automotive Systems, LLC. In addition, the Debtors seek to reduce Claim 1125 from \$7,661.10 to \$6,885.03. Claim 1125 was recently amended to the amount of \$7,744.80.

16. On April 3, 2006, SBC Global filed proof of claim numbered 2529 asserting a non-priority unsecured claim in the amount of \$195.10 (“Claim 2529”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 2529 from a claim against Delphi NY Holding Corp. to one asserted against Delphi Automotive Systems, LLC. In addition, the Debtors seek to reduce Claim 2529 from \$195.10 to \$174.87.

17. On January 18, 2006, SBC Advanced Solutions filed proof of claim numbered 1584 asserting a non-priority unsecured claim in the amount of \$368.59 (“Claim 1584”). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 1584 from a claim against Delphi Automotive Systems Thailand to one asserted against Delphi Automotive

Systems, LLC. In addition, the Debtors seek to reduce Claim 1584 from \$368.59 to \$238.20.

18. On February 21, 2006, SBC Long Distance filed proof of claim numbered 2102 asserting a non-priority unsecured claim in the amount of \$29.60 ("Claim 2102"). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to modify Claim 2102 from a claim against Delphi Corporation to one asserted against Delphi Diesel Systems Corp.

19. On January 18, 2006, SBC Global filed proof of claim numbered 1582 asserting a non-priority unsecured claim in the amount of \$110.32 ("Claim 1582"). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to reduce Claim 1582 from \$110.32 to \$84.94. Claim 1582 was recently amended to the amount of \$65.85.

20. On January 18, 2006, SBC Global filed proof of claim numbered 1585 asserting a non-priority unsecured claim in the amount of \$602.51 ("Claim 1585"). In the 21<sup>st</sup> Omnibus Claims Objection, the Debtors seek to reduce Claim 1585 from \$602.51 to \$336.91.

E. Current Status

21. On October 18, 2007, the AT&T Entities filed their response (the "Response") to the Debtors' 21<sup>st</sup> Omnibus Claims Objection, which is incorporated herein by reference.

22. On December 4, 2007, the Debtors filed their Statement of Disputed Issues with Respect to certain of the AT&T Entities' proofs of claim (the "Statement").

23. The AT&T Entities have been diligently working with the Debtors and their counsel (and will continue to do so) to resolve disputes relative to the proofs of claim filed by the AT&T Entities in these cases. This Supplemental Response sets forth the detail that has

been provided to the Debtors in support of the AT&T Entities' proofs of claim.

### **SUPPLEMENTAL RESPONSE**

24. As noted *supra*, the AT&T Entities have been diligently working on gathering and providing support to the Debtors evidencing the amount and validity of the AT&T Entities proofs of claim. The following sets forth the documentation that was provided to the Debtors relative to the AT&T Entities' proofs of claim.

A. Claim 563

25. As set forth on an Excel spreadsheet annexed hereto as Exhibit A, the AT&T Entities provided an invoice dated September 10, 2005 supporting the amount and validity of Claim 563.

B. Claim 912

26. As set forth on an Excel spreadsheet annexed hereto as Exhibit B, the AT&T Entities provided invoices dated March 11, 2002 and April 10, 2002 supporting the amount and validity of Claim 912.

C. Claim 1125

27. As set forth on an Excel spreadsheet annexed hereto as Exhibit C, the AT&T Entities provided invoices dated April 8, 2005, May 24, 2005, July 8, 2005, October 7, 2005 and October 14, 2005 supporting the amount and validity of Claim 1125 as amended.

D. Claim 1126

28. As set forth on an Excel spreadsheet annexed hereto as Exhibit D, at the

request of the Debtors for certain invoices, the AT&T Entities provided invoices dated June 28, 2005, September 27, 2005, October 8, 2005 and October 28, 2005 supporting the amount and validity of Claim 1126 as amended.

E. Claim 1578

29. As set forth on an Excel spreadsheet annexed hereto as Exhibit E, the AT&T Entities provided various invoices dated from November 14, 2000 through October 5, 2005 supporting the amount and validity of Claim 1578 as amended.

F. Claim 1582

30. As set forth on an Excel spreadsheet annexed hereto as Exhibit F, the AT&T Entities provided invoices dated September 21, 2005, October 21, 2005 and November 21, 2005 supporting the amount and validity of Claim 1582 as amended.

G. Claim 1584

31. As set forth on an Excel spreadsheet annexed hereto as Exhibit G, the AT&T Entities provided an invoice dated October 1, 2005 supporting the amount and validity of Claim 1584.

H. Claim 2103

32. As set forth on an Excel spreadsheet annexed hereto as Exhibit H, the AT&T Entities provided various invoices dated from September 2002 through October 2005 supporting the amount and validity of Claim 2013 as amended.

I. Claim 7506

33. As set forth on an Excel spreadsheet annexed hereto as Exhibit I, the



AT&T Entities provided various invoices supporting the amount and validity of Claim 7506 as amended.

**WHEREFORE**, the AT&T Entities respectfully request that the Court (i) deny the 21<sup>st</sup> Omnibus Claims Objection with respect to proofs of claim asserted by the AT&T Entities, and (ii) grant such other and further relief as proper.

Dated: December 17, 2007

Respectfully submitted,

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